#### Case 08-36705-bjh11 Doc 226-3 Filed 05/29/09 Entered 05/29/09 15:06:59 Desc

#### A PARTNERSHIP INCLUDING PROFESSIONAL CORPORATIONS

#### P.O. BOX 849037 DALLAS, TEXAS 75284-9037

Phone: 214/651-4300 TIN: 75-0838805

Superior Air Parts, Inc. Attn: Kent Abercrombie, President/CEO 621 S. Royal Lane, Suite 100 Coppell, TX 75019-3805 March 23, 2009 C/M: 20354.0102 INVOICE NO. 522517 JER PAGE 1

FOR PROPER CREDIT, PLEASE RETURN THIS STUB WITH YOUR REMITTANCE TO THE ADDRESS NOTED ABOVE.

DO NOT SEND GENERAL CORRESPONDENCE TO THE ABOVE ADDRESS.

RE: Chapter 11 Bankruptcy

FOR PROFESSIONAL SERVICES RENDERED THRU 02/28/09	\$ 170,483.00
DISBURSEMENTS THRU 02/28/09	\$ 27,920.29
TOTAL AMOUNT DUE	\$ 198,403.29

#### ITEMIZED SERVICES BILL

DATE	CODE	DESCRIPTION	NAME	HOURS
01/30/09	D210	Confer with Steve Roberts re potential strategies with underwriters on coverage issues;	WAH	0.40
02/01/09	D210	Review and respond to email from Textron's counsel regarding insurance coverage and polices; review notices (.20);	BF	0.20
02/01/09	D130	Finalize Confidentiality Agreement with Teledyne and arrange for due diligence;	SAR	0.40
02/01/09	D140	Confer with Mr. Franke regarding AICCO Motion for Relief From Stay and reaching agreement on same;	SAR	0.20

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DATE	CODE	DESCRIPTION	NAME	HOURS
02/01/09	D130	Telephone conference with Mr. Salomon regarding auction and sale and issues affecting parent corp.;	SAR	0.50
02/02/09	D310	Continue factual investigation and analysis regarding reclamation claims and treatment of same (.5);	DJB	0.50
02/02/09	D185	Telephone conference with Mr. Abercrombie additional contracts to be added to motion to reject and follow up on same (.5);	DJB	0.50
02/02/09	D210	Review email from Rosa Orenstein and review Chubb policy (.50);	BF	0.50
02/02/09	D110	Prepare certificate of service on notice of auction and bar date for filing claims; review and edit service lists for same; telephone conference with court clerk regarding filing amended matrix to reflect address changes per 4 boxes of returned mail; work on updating service lists;	DK	1.90
02/02/09	D110	Manage inquiries from parties receiving notice;	SAR	0.50
02/02/09	D130	Negotiate Confidentiality Agreement with Mr. Isom and arrange for due diligence;	SAR	0.50
02/02/09	D320	Telephone conference with Mr. Peck regarding Teledyne inquiries;	SAR	0.30
02/02/09	D130	Telephone conference with Mr. Abercrombie regarding due diligence and interested parties;	SAR	0.30
02/02/09	D130	Confer with Ms. Krupa regarding Avco request for information on notice and closing schedule;	SAR	0.20

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DATE	CODE	DESCRIPTION	NAME	HOURS
02/02/09	D310	Work on claims analysis spreadsheet;	AT	1.00
02/02/09	D110	Research to obtain corrected addresses in preparation to update master matrix;	AT	2.50
02/03/09	D130	Factual investigation and analysis regarding assets to be excluded from sale and follow up correspondence various creditors and potential purchasers regarding same (.3);	DJB	0.30
02/03/09	D185	Correspondence with Mr. Abercrombie regarding additional contracts to be rejected and telephone conference regarding same (.3);	DJB	0.30
02/03/09	D210	Review notice of cancellation by Chubb; email correspondence and invoices (.50); telephone conference with Kent Abercrombie regarding Chubb polices (.20); email to Chubb regarding policy cancellation (.20);	BF	0.90
02/03/09	D110	Field calls and talk with creditors regarding notices received (.4); finalize and file certificate of service of notice of auction and bar date for filing claims on CFP contacts, experts, local counsel, and warranty claimants and repair stations (.4); continue work on updating addresses off returned mail (1.0);	DK	1.80
02/03/09	D140	Review and comment on AICCO proposed agreed order lifting stay;	SAR	0.30

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DATE	CODE	DESCRIPTION	NAME	HOURS
02/03/09	D130	Telephone conference with Mr. Abercrombie regarding providing information to committee, sales process, and operational issues; exchange follow up emails;	SAR	0.60
02/03/09	D150	Telephone conference with Mr. Schuler regarding information requested by committee;	SAR	0.30
02/03/09	D130	Review and analyze potential for successor liability issue for post-confirmation claims and affect on sale;	SAR	3.80
02/03/09	D130	Confer with Ms. Krupa regarding EAA additional publication;	SAR	0.10
02/03/09	D130	Review inventory update;	SAR	0.10
02/03/09	D130	Telephone conference with interested buyer;	SAR	0.50
02/03/09	D140	Receive telephone call from Mr. Angelley regarding relief from stay and review documents he sent regarding background of case;	SAR	0.50
02/03/09	D130	Negotiate CA with Mr. Nelson and manage due diligence;	SAR	0.80
02/03/09	D150	Telephone conference with committee counsel regarding meeting;	SAR	0.30
02/03/09	D110	Research to obtain corrected addresses in preparation to update master matrix;	AT	3.00
02/04/09	D320	Review of case law concerning successor liability following an asset sale; forward pertinent case law to Mr. Roberts for his review;	DWB	0.30

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DATE	CODE	DESCRIPTION	NAME	HOURS
02/04/09	D185	Work on finalizing motion to reject (.3); receive and review correspondence from Mr.  Abercrombie regarding same (.2); correspondence Mr.  Leonard regarding same (.2); telephone conference with Mr.  Leonard regarding same (.1);	DJB	0.80
02/04/09	D140	Telephone conference with Morton Rothberg regarding motion for relief from stay (.20); work on stipulation regarding adequate assurance payments for AICCO motion for relief from stay (.60);	BF	0.80
02/04/09	D210	Telephone conference with Ann Taylor, counsel for Alliance, regarding Carrier's claims for uninsured retention (.30);	BF	0.30
02/04/09	D110	Field calls from various creditors and continue updating various service lists based on four boxes of returned mail;	DK	4.00
02/04/09	D140	Review and approve revised order lifting stay regarding insurance premiums;	SAR	0.10
02/04/09	D150	Gather information and prepare and send report to creditors' committee counsel;	SAR	1.50
02/04/09	D130	Telephone conference with Mr. Schenk regarding assisting in working with bidders;	SAR	0.30
02/04/09	D185	Review issues regarding rejection of executory contracts;	SAR	0.40
02/04/09	D310	Confer with Mr. Tyler regarding our response to motion to pay 503(b)(9) claims;	SAR	0.40

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DATE	CODE	DESCRIPTION	NAME	HOURS
02/04/09	D310	Receive telephone call from attorney for Ace regarding motion to pay administrative claim and advices Mr. Tyler;	SAR	0.40
02/04/09	D130	Review emails between client and Avco regarding closing matters and confer with Mr. Abercrombie regarding same and regarding operational issues;	SAR	0.50
02/04/09	D130	Telephone conference with potential purchaser regarding CA and due diligence and status of case;	SAR	0.40
02/04/09	D130	Follow up on successor liability issues and subordination and recharacterization issues;	SAR	1.30
02/04/09	D130	Receive telephone call from interested party and follow up with email regarding process;	SAR	0.40
02/04/09	D150	Exchange emails with parties regarding arranging creditors meeting and agenda;	SAR	0.40
02/04/09	D310	Review interplay between 503b9 claims and reclamation claims;	SAR	1.10
02/04/09	D130	Review tooling title issues and conflicting claims of vendors;	SAR	0.80
02/04/09	D110	Research to obtain corrected addresses in preparation to update master matrix;	AT	2.50
02/04/09	D310	Work on claims analysis spreadsheet;	AT	1.00
02/04/09	D130	Address issues concerning potential successor liability for airplane parts under the General Aviation Revitalization Act of 1994 (GARA) and common law as addressed in Dalrymple v. Fairchild Aircraft Inc., 575 F. Supp. 2d 790 (S.D. Tex. 2008);	EFV	0.40

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DATE	CODE	DESCRIPTION	NAME	HOURS
02/05/09	D185	Draft and file motion for expedited hearing on motion to reject contract and attend to service and notice issues (.8); correspondence court regarding same (.2);	DJB	1.00
02/05/09	D210	Follow-up on Chubb cancellation and review email from Kent Abercrombie (.20);	BF	0.20
02/05/09	D140	Telephone conference with Morton Rothberg regarding motion for relief from the stay (.20);	BF	0.20
02/05/09	D110	Review email correspondence from creditors; prepare repsonse with notice of auction and proof of claim form attachments; review email correspondence from Rainmaker regarding outstanding invoices for FAA mailout and confer with Mr. Abercrombie regarding wire transfer of payment for same;	DK	0.20
02/05/09	D130	Telephone conference with interested purchaser and provide requested information;	SAR	0.50
02/05/09	D150	Arrange committee meeting;	SAR	0.20
02/05/09	D130	Review FAA request for modification to APA and proposed order and email FAA and Justice Dept attorney to address concerns;	SAR	0.80
02/05/09	D130	Receive and review fax from Ruhrtaler regarding its claim to ownership of equipment and telephone conference with Mr. Abercrombie regarding same;	SAR	0.50
02/05/09	D150	Conference call with committee counsel and Avco counsel regarding committee issues; email information requested by Avco;	SAR	1.00

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DATE	CODE	DESCRIPTION	NAME	HOURS
02/05/09	D130	Receive and review objection to sale of personal injury plaintiffs;	SAR	0.30
02/05/09	D320	Confer with Mr. Brescia regarding disclosure statement and possible plan alternatives and issues in formulating same;	SAR	0.80
02/05/09	D310	Update Proof of Claims notebook; work on claims analysis spreadsheet to include POC information;	AT	2.50
02/05/09	D110	Research to obtain corrected addresses in preparation to update master matrix;	AT	1.00
02/06/09	D320	Work on disclosure statement and plan;	DJB	0.50
02/06/09	D190	Confer with Mr. Roberts regarding tactics and strategy for insurance issues; work on avoidance and other tactics and strategy, follow up on same;	DJB	0.80
02/06/09	D210	Review email from Kent Abercrombie regarding Chubb policy and cancellation notice and invoicing; email to Rose Orenstein regarding AirSure's involvement (.30);	BF	0.30
02/06/09	D140	Draft answer to AICCO's motion for relief from stay (.80); review case docket (.20);	BF	1.00
02/06/09	D110	Follow up on orders on unopposed motions;	SAR	0.20
02/06/09	D130	Review due diligence materials regarding sales efforts and telephone conference with Mr. Schenk regarding committee call and interested purchasers;	SAR	1.00
02/06/09	D130	Manage incoming inquiries; Confer with staff regarding handling same;	SAR	0.80

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DATE	CODE	DESCRIPTION	NAME	HOURS
02/06/09	D210	Follow up on insurance cancellation issues;	SAR	0.30
02/06/09	D130	Telephone conference with KT regarding her company's interest in assets and send CA;	SAR	0.60
02/06/09	D130	Review issues regarding scope of excluded engine assemblies and related assets and email interested purchaser regarding same;	SAR	1.20
02/06/09	D130	Investigate and follow up with Ms. Trainor regarding tooling issues and claims by vendors in possession of same;	SAR	1.00
02/06/09	D130	Email to Thielert counsel regarding tooling issues;	SAR	0.20
02/06/09	D130	Receive telephone call from Mr. Leonard regarding sale and possible discovery;	SAR	0.40
02/06/09	D180	Attend to TAG avoidance issue and email counsel for TAG requesting stipulation;	SAR	0.50
02/06/09	D110	Research to obtain corrected addresses in preparation to update master matrix;	AT	2.50
02/06/09	D310	Update claim analysis spreadsheet; update proof of claim notebook;	AT	1.00
02/08/09	D140	Work on response to AICCO's motion for relief from stay (.50);	BF	0.50
02/09/09	D320	Work on disclosure statement and plan;	DJB	1.50
02/09/09	D130	Continue work on various requests and disclosures concerning sale hearing and DOJ issues affecting same;	DJB	1.20

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DATE	CODE	DESCRIPTION	NAME	HOURS
02/09/09	D140	Review litigation summary and expert summary prepared by outside counsel (.20); telephone conference with Morton Rothberg regarding relief from stay (.20); review emails relating to motion for relief/claim by additional plaintiffs (.20); review current policies (.80);	BF	1.40
02/09/09	D110	Telephone calls to/from various creditors (.4), continue work on updating service lists to reflect corrected addresses (.9);	DK	1.30
02/09/09	D130	Voicemail and telephone conference with Ms. Trainor regarding Justice Department inquiry;	SAR	0.30
02/09/09	D130	Receive and review email from FAA regarding issues in APA regarding PMAs and respond and forward to Ms. Trainor and Telephone conference with Ms. Trainor regarding same;	SAR	0.50
02/09/09	D130	Telephone conference with Mr. Abercrombie regarding Justice Dept inquiry and regarding information for bidders;	SAR	0.30
02/09/09	D130	Exchange emails and telephone conferences with Mr. Leonard and Mr. Abercrombie regarding possible deposition of Mr. Abercrombie; receive and review draft interrogatories and email to Mr. Good regarding same;	SAR	0.30
02/09/09	D130	Receive telephone call from Ms. Peritz, Justice Dept regarding inquiry; receive and review information request and send her virtual data room DVD;	SAR	0.50

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DATE	CODE	DESCRIPTION	NAME	HOURS
02/09/09	D150	Receive and review request for information from Mr. Ogg; conduct preliminary due diligence regarding his role in case and purpose of inquiry and provide requested information and look into coverage issues;	SAR	0.80
02/09/09	D110	Field inquiries from parties receiving notice;	SAR	0.30
02/09/09	D130	Receive telephone call from party interested in bidding and provide confidentiality agreement;	SAR	0.50
02/09/09	D150	Exchange emails with client, consultant and committee regarding meeting tomorrow;	SAR	0.30
02/09/09	D150	Receive and review financial information from Mr. Abercrombie and confer with him regarding same and forward to committee;	SAR	0.30
02/09/09	D130	Receive and review follow up on issues with sale of FAA; review APA and advise Avco counsel regarding same;	SAR	0.70
02/09/09	D130	Telephone conference with Mr. Leonard and Mr. Good regarding discovery scheduling; receive and review document request and respond advising of issues with same;	SAR	0.90
02/09/09	D150	Receive request for additional information from committee and prepare for tomorrow's conference call;	SAR	0.50
02/09/09	D130	Receive and review email from personal injury plaintiff regarding APA and insurance issues and follow up on insurance issues raised;	SAR	0.50

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DATE	CODE	DESCRIPTION	NAME	HOURS
02/09/09	D130	Receive update on tooling issues and provide information to Avco;	SAR	0.50
02/09/09	D180	Confer with Mr. O'Boyle regarding preparing complaint to avoid TAG lien and confer with Ms. Krupa regarding providing him key documents;	SAR	0.50
02/09/09	D130	Receive telephone call from Ms. Peritz , DOJ regarding informal DOJ inquiry; receive and review written request for voluntary responses;	SAR	0.80
02/09/09	D110	Research to obtain corrected addresses in preparation to update master matrix;	AT	1.40
02/09/09	D310	Work on claims analysis spreadsheet; update POC notebook;	AT	0.80
02/10/09	D150	Prepare for and attend telephone conference with Committee regarding status of case and sale hearing, and follow up investigation on questions raised by Committee;	DJB	1.50
02/10/09	D320	Work on plan and disclosure statement, and factual investigation and analysis regarding claims and priority issues regarding same;	DJB	1.00
02/10/09	D110	Final efforts on updating 4 boxes of returned mail, deleting creditors off 5-year customer and 5-year supplier lists with bad addresses;	DK	1.80
02/10/09	D180	Assist Mr. O'Boyle with underlying documents for review in connection with preparation of adversary and objection to claim of Thielert AG;	DK	1.00

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DATE	CODE	DESCRIPTION	NAME	HOURS
02/10/09	D150	Prepare for and participate in conference call with committee;	SAR	1.50
02/10/09	D130	Receive and review modified Confidentiality Agreement from KT and revise and negotiate same and discuss due diligence requests;	SAR	1.00
02/10/09	D130	Work on analysis of antitrust issues and responses to DOJ; gather and review documents requested by DOJ; confer with Mr. Abercrombie regarding same and review and forward documents from him to Ms. Perez with responses to some of the inquiries; telephone conference with Ms. Perez;	SAR	6.30
02/10/09	D110	Work on POC notebook; update claims analysis spreadsheet; research to obtain corrected addresses in preparation to update master matrix;	AT	3.50
02/10/09	D310	Research on case law regarding 503(b)(9) and timing of payments, draft of response to motion;	RBT	3.70
02/11/09	D320	Work on disclosure statement and plan and factual investigation and analysis regarding claims./priorities for treatment in plan (1.7); factual investigation and analysis regarding need for avoidance action against TAG (.5);	DJB	2.30

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DATE	CODE	DESCRIPTION	NAME	HOURS
02/11/09	D210	(Insurance - AICCO) Review email from counsel from AICCO regarding order and affidavit in support of motion (.40); revise order providing adequate protection (.20); (Chubb) Review email from Rose Orenstein regarding reinstatement of policies; review notices (.30); review and respond to email from Ken Abercrombie regarding polices (.10); (Allianz) Review Allianz Global policy and identify related litigation (.80):	BF	1.80
02/11/09	D180	Gather information and analyze issues regarding avoidance of TAG Lien;	ВМО	1.80
02/11/09	D140	Receive and review information from Whitehouse counsel re insurance and confer with Mr. Franke re his progress on comprehensive insurance analysis;	SAR	0.50
02/11/09	D310	Receive and review inventory detail relating to reclamation claims (.3); and confer with Mr. Tyler re addressing reclamation claims and unresolved issues in current law (0.5);	SAR	0.80
02/11/09	D310	Receive and review Thielert AG proof of claim and forward to Mr Abercrombie to confirm amount owed (.4); confer w Mr O'Boyle re same in regard to action to avoid lien (.2);	SAR	0.60
02/11/09	D130	Conference call with Avco counsel regarding antitrust substantive and procedural issues and DOJ (.8) and review bankruptcy/antitrust cases addressing relevant issues (3.0);	SAR	3.80

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DATE	CODE	DESCRIPTION	NAME	HOURS
02/11/09	D130	Attend to closing checklist and scheduling issues raised by Avco (.3); gather and provide requesteed information to TCM and confer with Mr. Abercrombie re providing additional information (.6); Negotiate confidentiality agreement and send due diligence materials to interested party HG(1.0); review document request from DOJ and work on gathering and providing responsive information (2.4); exchange emails with APS counsel re informal discovery requests (.3); receive telephone call from Ms. Hersch and respond to her inquiries re sales process (.2); exchange emails with intereste party SM re additional due diligence (.2);	SAR	2.10
02/11/09	D310	Work on claims analysis spreadsheet;	AT	1.50
02/11/09	D310	Confer with Mr. Roberts re reclamation issues with several vendors and interplay with prepetition administrative claims and rights of other parties (.5); review current developments in case law (1.8);	RBT	2.30
02/12/09	D320	Work on disclosure statement and plan (1.0); confer with Mr. Roberts regarding tactics and strategy and changes to plan in light of recent developments (.3); follow up on same (.2);	DJB	1.50

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DATE	CODE	DESCRIPTION	NAME	HOURS
02/12/09	D310	(Insurance National Union/Virgin Records) Telephone conference with Susan Hersch regarding pending lawsuit, possible settlement and procedural considerations (.20); review proof of claim filed by Virgin Records, statement of financial affairs and litigation report (.30); telephone conference with Morton Rothberg regarding procedural issues, form of order for relief (.20); telephone conference with Kent Abercrombie regarding outstanding insurance issues (.20); review schedules and debtor's answer and adversary docket;	BF	0.90
02/12/09	D310	Update claims analaysis;	DK	2.00
02/12/09	D180	Work on complaint to avoid lien of Thielert AG and objection to claim of Theilert AG.	ВМО	2.60
02/12/09	D130	Conference call with Avco counsel regarding anti-trust issues;	SAR	0.70
02/12/09	D130	Continue gathering, reviewing and providing information provided by client to DOJ; confer with Mr. Abercrombie regarding same;	SAR	1.50
02/12/09	D130	Conference call with Ms. Peritz and Mr. Abercrombie (.6) and follow up call with Mr. Abercrombie (.4);	SAR	1.00
02/12/09	D130	Continue analysis of anti- trust, jurisdiction, procedure and automatic stay issues relating to actions by government agencies and draft letter to DOJ regarding same;	SAR	4.20

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DATE	CODE	DESCRIPTION	NAME	HOURS
02/12/09	D130	Conference call with committee counsel regarding anti-trust issues;	SAR	0.50
02/12/09	D130	Receive telephone call from Bret Fulkerson, Texas A.G. regarding anti-trust inquiry;	SAR	0.50
02/12/09	D310	Telephone conference with client, analysis of case law; Telephone conference with Mr Abercrombie re reclamation issues (.3); continue legal analysis relating to each vendor (1.2);	RBT	1.50
02/13/09	D130	Receive and review multiple correspondence with various parties including Committee, and Avco regarding status of sale and follow up investigation of same (.8); work on issues to support claims and prosecution of sale hearing (.3); factual investigation and analysis regarding DOJ objections and work strategy to resolve same (.8);	DJB	1.10
02/13/09	D320	Work on disclosure statement and plan (.7);	DJB	0.70
02/13/09	D310	Continue policy review (.80); research treatment of SIR and deductible claims in bankruptcy case (1.0); follow-up with client, prepetition litigation counsel to address open claims and policies (.20); review and respond to emails from Michelle Levitt regarding conference call (.10);	BF	2.10

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DATE	CODE	DESCRIPTION	NAME	HOURS
02/13/09	D310	Review of claim and documentation from Russell T. Airey; prepare email correspondence and voicemail to Mr. Airey regarding requirement to file original claim information with court;	DK	0.20
02/13/09	D180	Assist with gathering materials for use in preparation of adversary proceeding and objection to claim against Thielert AG;	DK	1.00
02/13/09	D180	Continue working on adversary complaint against TAG;	BMO	1.80
02/13/09	D130	Conference call with committee counsel regarding letter to DOJ and anti-trust issues;	SAR	0.50
02/13/09	D130	Telephone conference with Avco anti-trust counsel regarding doj issues and request from Tex AG to obtain DOJ information and follow email to Avco counsel regarding same;	SAR	0.80
02/13/09	D130	Receive telephone call from Ms. Peritz regarding additional information requested including offers and correspondence from TCM and Avco and request for consent from both for waiver of confidentiality agreement to provide same;	SAR	1.00
02/13/09	D130	Receive and review file from Mr. Schenk and review all solicitations, presentation materials, CAs, summary of interested parties and correspondence with interested parties during pre-filing sales process;	SAR	2.50
02/13/09	D110	Continue to locate corrected address to include in master matrix;	AT	0.30

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DATE	CODE	DESCRIPTION	NAME	HOURS
02/13/09	D310	Work on claims analysis spreadsheet; update POC notebook;	AT	2.00
02/15/09	D140	Review policy relating to claims by Wilshire clients to address request for stay relief (.50); review email from AICCO's counsel and revisions to order (.10);	BF	0.60
02/15/09	D310	Gather facts regarding Debtor's financial circumstances and draft of Brief and Response to motions for immediate payment under Section 503(b)(9)	RBT	2.60
02/16/09	D130	Receive and review objection to motion to sell and factual investigation and analysis regarding same/potential response (1.0); confer with Mr. Roberts regarding sale tactics and strategy (.4); work on issues raised by correspondence from various parties interested in assets and sale process (1.0);	DJB	2.40
02/16/09	D170	Receive and review application to employ Lain Faulkner filed by Comm and follow up investigation regarding same;	DJB	0.50
02/16/09	D310	Research treatment of insurance contracts in bankruptcy cases including insurer claims for deductibles as administrative expenses (1.50); work with Steve Roberts regarding insurance related issues (.30); review and respond to email from AICCO's counsel (.10); review litigation/expert report prepare by Mike Bean (.30); telephone conference with Mike Bean's office regarding policies (.20);	BF	2.40

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Superior Air Parts, Inc.

March 23, 2009 C/M: 20354.0102 INVOICE NO. 522517

DATE	CODE	DESCRIPTION	NAME	HOURS
02/16/09	D310	Work on claims analysis;	DK	0.70
02/16/09	D180	Revise adversary proceeding against TAG and objection to claim;	SAR	2.00
02/16/09	D130	Continue work on antitrust issues and responses to DOJ (2.2); telephone conferences with Ms. Peritz (.4) and (.4) Avco counsel regarding same;	SAR	3.00
02/16/09	D130	Receive and review inventory update and confer with Mr.  Abercrombie re affect on purchase price (.5); review emails and address timing and other issues with Avco's proposal for conducting physical inventory with Mr.  Abercrombie (.4); review Texas A.G.'s request for waiver to allow DOJ to share information and confer with Mr. Wiesberg re Avco's position on same and review proposed waiver letter (.5); review purchase orders and proofs of claims involving executory contracts and confer with Ms. Krupa regarding analysis of potential executory contract and personal injury claims (.6);	SAR	2.00
02/16/09	D110	Continue to locate corrected address to include in master matrix;	AT	1.00
02/16/09	D310	Update Proof of Claim notebook; work on claims analysis spreadsheet;	AT	0.80
02/16/09	D310	Analysis of cases, draft Response to Combustion's Motion, revise Response to Ace's Motion;	RBT	1.80

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Superior Air Parts, Inc.

March 23, 2009 C/M: 20354.0102 INVOICE NO. 522517

DATE	CODE	DESCRIPTION	NAME	HOURS
02/17/09	D140	Insurance - Review draft of motion for relief from stay to be filed by Virgin Records; research treatment and disposition of deductibles/self insurance retention in bankruptcy proceedings and obligations of insurer (1.40); conference call with counsel and representatives of AIG and Lloyds with Steve Roberts (.50); review hearing docket in connection with motion for relief from stay filed by AICCO and telephone conference with Viola Salcedo regarding schedule hearing (.20); attend preliminary hearing to announce agreement (.80); review objections to sale motion (.30); telephone conference with Cynthia Cole regarding extension to file objection (.10);	BF	3.50
02/17/09	D110	Work on tooling tracking schedule; confer with Mr. Abercrombie regarding same and regarding monthly operating reports; confer with various creditors regarding status of case and claims deadline;	DK	0.90

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Superior Air Parts, Inc.

March 23, 2009 C/M: 20354.0102 INVOICE NO. 522517

DATE	CODE	DESCRIPTION	NAME	HOURS
02/17/09	D130	Receive and review objections to sale and exhibits and identify and prepare exhibits and outline witness testimony for hearing (5.3); review Mahle objection and claim to tooling in its possession, review tooling schedule, and review status of other vendors responses to tooling (0.9); confer w Ms. Krupa re same and regardging contacting vendors who have not responded (0.5); confer with Mr. Abercrombie re nature of transactions and documentation regarding ownership of tooling (0.5); confer with counsel for Avco re tooling issues and APA (0.3); telephone call with Mr. Wiesberg re anti-trust issues (0.3); exchange emails with counsel for TCM regarding terms of good faith deposit and arrange for same (0.3); send selected exhbits to Avco (.4); conference call with Avco counsel re hearing preparations and issues (.5); Receive and review amendment to APA proposed by Avco to address FAA concerns (0.3);	SAR	8.30
02/17/09	D310	Conference call with Bob Franke and insurers' attorneys and representatives re insurer's issues;	SAR	0.50
02/17/09	D310	Analysis of reclamation issue, research cases, analysis of interplay between 546(c) and 503(b)(9) and state law claims;	RBT	2.60

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DATE	CODE	DESCRIPTION	NAME	HOURS
02/18/09	D130	Receive and review multiple objections to sale hearing and factual investigation and analysis regarding potential responses to same (2.5); factual investigation and analysis regarding response of tooling letters and coordinate follow up investigation by Ms. Krupa and Mr. Jones (1.5); multiple correspondence with various tooling manufacturers regarding return of waiver or investigation into claims (.5); attend telephone conference with Avco representative, Mr. Roberts, Mr. Abercrombie regarding status of case, sale hearing and DOJ issues (.7); factual investigation and analysis regarding same (.8);	DJB	6.10
02/18/09	D130	Review and respond to email from Wil Angelle; review petition (.40); review ASI objection to sale (.30); review case docket (.20); participant in conference call with counsel for proposed purchaser to address sale hearing; DOJ/Texas AG investigation and objection to sale (.70);	BF	1.50
02/18/09	D130	Follow-up on tooling letters: telephone calls to entities who have not returned signed tooling letters, update tracking spreadsheet;	MJ1	2.70
02/18/09	D130	Follow-up on tooling letters;	DK	4.00
02/18/09	D110	Review monthly operating report submitted by Mr. Abercrombie;	DK	0.20

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DATE	CODE	DESCRIPTION	NAME	HOURS
02/18/09	D130	Send DOJ waiver letter to Mr. Abercrombie and confer with him re same (.3); review documents provided by Mr. Schenk re sales process (2.0) and confer w Mr Schenk re his testimony and related matters (.9); confer w Ms Peritz re antitrust issues and review and provide additional information (1.0); confer with Ms. Krupa regarding specific issues with particular vendors regarding tooling and updating analysis (0.9); telephone conference with Mr Schuler re status and hearing; revise motion to reclaimed goods and distribute to parties and inquire re objections (1.2); email to TCM and Avco re permission to give confidential information to DOJ (.5);	SAR	6.80
02/18/09	D310	<pre>Update claims analysis spreadsheet; update POC notebook;</pre>	AT	4.00

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Superior Air Parts, Inc.

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DATE	CODE	DESCRIPTION	NAME	HOURS
02/19/09	D130	Work on tooling response letters and multiple correspondence with and multiple telephone conferences with various vendors regarding same (.5); review and analyze Mahle objection and potential response to same (.5); review Zanzi objection and potential response to same (.5); meet with Mr. Roberts and Mr. Stevens regarding bidding procedures process, review competing bids and language needed in in APA (1.6;); telephone conference with Mr. Roberts and Mr. Abercrombie regarding same (1.0); work on Teledyne APA issues (1.5); work on exhibits and other preparation for hearing (3.0); correspondence to Mr. Abercrombie regarding Mahle objection and facts (.3);	DJB	8.90
02/19/09	D140	Several telephone conferences with Susan Hersch regarding motion for relief from stay and settlement (.30); telephone conference with John Burt, counsel, regarding settlement of Virgin Records litigation (.30);	BF	0.60
02/19/09	D310	Analyze exposure to Superior for uninsured losses (.60); review five prepetition policies to address claims analysis (1.80);	BF	2.40
02/19/09	D130	Review Teledyne's proposal (.20);	BF	0.20
02/19/09	D130	Follow-up on tooling letters: telephone calls to entities who have not returned signed tooling letters, update tracking spreadsheet;	MJ1	0.10

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Superior Air Parts, Inc.

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DATE	CODE	DESCRIPTION	NAME	HOURS
02/19/09	D110	Updating and compiling Exhibit List; preparing exhibits to be uploaded to extranet;	MJ1	3.00
02/19/09	D130	Follow-up on tooling letters: telephone conference with Karen Sullivan with TRW, fax correspondence from Sepulveda Machine Shop @ TAE, prepare correspondence to Mr. Abercrombie regarding same; update tracking spreadsheet; prepare exhibits for sale hearing (6.1);	DK	7.00
02/19/09	D130	Prepare for auction and hearing (4.6); receive and review TCM bid (.8); redline, compare and review Avco and TCM offers and outline areas of concern and amendments needed in light of changed circumstances (2.0); confer with Mr. Brescia and Mr. Stevens re same and his analyzing issues and drafting changes to TCM proposed offer (1.6);	SAR	9.00
02/19/09	D130	Office conference with Steve Roberts and Duane Brescia regarding asset purchase agreement by and among Superior Air Parts, Inc., Teledyne Technologies Incorporated and TCM Acquisition, LLC (1.6); review and revise asset purchase agreement (1.1);	SS	2.70
02/19/09	D310	Work on Claims Analysis Spreadsheet;	AT	2.00
02/19/09	D310	Correspondence with reclaiming parties, review of docket sheet, analysis of claims;	RBT	1.30

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Superior Air Parts, Inc.

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DATE	CODE	DESCRIPTION	NAME	HOURS
02/20/09	D130	Continue to prepare for hearing on motion to sell and auction, reviewing competing bids, working on language to APA and addressing objections to same (1.4); telephone conference with Ms. Driver regarding Mahle objection (.2); telephone conference with Mr. Hercules regarding Zanzi objection and follow up investigation on same (.5);	DJB	2.10
02/20/09	D130	Telephone conference with Dinah Morgan, calendar clerk, regarding hearing on sale motion and possibly need for additional time (.20); review hearing docket (.10); email to Dinah Morgan regarding need for additional time and suggesting afternoon of February 25, 2009 (.10);	BF	0.40
02/20/09	D130	Hearing preparation; updated confirmed and unconfirmed tooling for attachments.	MJ1	0.90
02/20/09	D310	Work on claims analysis;	DK	3.00
02/20/09	D130	Continue negotiations and preparation for auction and hearings;	SAR	5.20
02/20/09	D130	Office conference with Steve Roberts regarding asset purchase agreement by and among Superior Air Parts, Inc., Teledyne Technologies Incorporated and TCM Acquisition, LLC; review and revise asset purchase agreement in light of various outstanding issues;	SS	6.20
02/20/09	D310	Work on claims analysis spreadsheet;	AT	3.00

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Superior Air Parts, Inc.

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DATE	CODE	DESCRIPTION	NAME	HOURS
02/21/09	D130	Review and respond to email from Dee Ruckman regarding hearing;	BF	0.10
02/21/09	D130	Work on tooling letter tracking;	DK	1.00
02/21/09	D310	Work on claims analysis;	DK	1.00
02/21/09	D130	Continue work on claims analysis and prepare for hearings; confer with Mr. Brescia and Ms. Krupa regarding same;	SAR	2.00
02/21/09	D130	Review and revise Teledyne asset purchase agreement; draft first amended and restated asset purchase agreement;	SS	5.40
02/22/09	D140	Review motion for relief from stay filed by Virgin Records and notice of hearing (.20); review motion for relief from stay filed by plaintiff and notice of hearing (.20); review policies issued from 1998-2000, 2004, 2005 and 2006 to address estate exposures for deductibles and motions for relief from stay; review research relating to deductibles and defense obligations(.80);	BF	2.00
02/23/09	D195	Travel to Coppell, Texas to meeting with client and prepare for hearing on motion to sell;	DJB	2.50
02/23/09	D130	Meet with Mr. Abercrombie, Mr. Roberts, Dr. Ahrendt and Mr. Schenk to sale issues, prepare for hearing and tactics and strategy;	DJB	9.00

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Superior Air Parts, Inc.

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DATE	CODE	DESCRIPTION	NAME	HOURS
02/23/09	D130	Telephone conference with Ann Taylor, counsel for Lloyds Syndicate, regarding disposition of polices and claim (.30); review cooperation language and address with Steve Robert about inclusions in APA's (.30);	BF	0.60
02/23/09	D140	Review polices to address claims against estate and analyze response to motion for relief from stay (.80);	BF	0.80
02/23/09	D130	Follow-up on tooling letters: faxed letters to unresponsive entities, update tracking spreadsheet;	MJ1	2.60
02/23/09	D130	Follow up on tooling letters, prepare and transmit correspondence to vendors who failed to return tooling letters;	DK	3.60
02/23/09	D130	Additional preparations for hearing on motion to sell, including preparation of affidavit of Donna Krupa, updating claims analysis and exhibits;	DK	3.50
02/23/09	D195	Travel to Dallas for auction and hearing;	SAR	2.50
02/23/09	D130	Attend meetings with officers, board members and consultants regarding negotiations with bidders and preparation for hearing on auction and sale;	SAR	8.00
02/23/09	D130	Review and continue compiling exhibits and trial notebook and prepare for trip to Dallas;	SAR	2.00
02/23/09	D130	Receive and review and distribute letter from Texas AG regarding opening formal investigation;	SAR	0.50

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Superior Air Parts, Inc.

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DATE	CODE	DESCRIPTION	NAME	HOURS
02/23/09	D130	Review and revise Teledyne asset purchase agreement; review and revise Textron asset purchase agreement; telephone conferences with Steve Roberts regarding same;	SS	4.00
02/23/09	D310	Update POC notebook;	AT	0.50
02/24/09	D130	Prepare for and attend auction and hearing on motion to sell, meet with various qualified bidders regarding language, resolution of tooling, tagging and anti-trust issues and work on same;	DJB	13.50
02/24/09	D130	Review correspondence from Texas Attorney regarding investigation; research horizontal anit- trust provisions (.80); assist in identifying correspondence for DOJ and Texas AG in correction with provisions for APA; conference with Spencer Stevens (.30); review and respond to email from Ann Taylor, Aviation Insurers, regarding cooperation agreement (.20); review Aviation Insurer's response to sale (.20); conference with Duane Brescia regarding status (.20); work with Steve Roberts regarding handling insurance issues (.20);	BF	1.90
02/24/09	D130	Follow-up on tooling letters, update tracking spreadsheet;	MJ1	0.90
02/24/09	D130	Follow-up on tooling letter responses, update spreadsheets, and communications to Mr. Roberts and attorneys for interested purchasers re same;	DK	1.50

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Superior Air Parts, Inc.

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DATE	CODE	DESCRIPTION	NAME	HOURS
02/24/09	D130	Assist Messrs. Roberts, Brescia, and Stevens with various matters during auction and preparing for sale hearing;	DK	0.70
02/24/09	D130	Attend auction and negotiate modification of terms with Teledyne and work on obtaining and analyzing information requested by Teledyne and continue negotiations with Teledyne and Avco;	SAR	12.40
02/24/09	D130	Attend hearing at courthouse (continued at Debtor's request) and confer with various parties attending hearing;	SAR	1.00
02/24/09	D130	Attend negotiation sessions with Teledyne, Textron and creditor's committee; revise asset purchase agreements in light of same; attend bankruptcy hearing regarding sale proceedings;	SS	13.80
02/25/09	D130	Prepare for and attend auction of assets, multiple telephone conferences with and multiple correspondence with various qualified bidders and client regarding language, resolution of tooling, tagging and antitrust issues and work on same (2.7); prepare for hearing on same (2.5);	DJB	5.20
02/25/09	D195	Return travel from Dallas after attending motion to sell and auction;	DJB	2.50

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Superior Air Parts, Inc.

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DATE	CODE	DESCRIPTION	NAME	HOURS
02/25/09	D130	Review Aviation Underwriters revisions to cooperation agreement and email from counsel (.20); telephone conference with Shari Heyen regarding incorporation of cooperation agreement - APA (.10); email to counsel for bidders in auction regarding revised cooperation agreement (.20); telephone conference with Shari Heyen, counsel for AIG, regarding adequate protection motion (.30); review motion (.20); review and respond to email from Aviation counsel regarding Superior's position (.40); work with Steve Roberts regarding Superior's position (.20);	BF	1.60
02/25/09	D130	Follow-up on tooling letters: update tracking spreadsheet; update confirmed and unconfirmed spreadsheets;	MJ1	1.30
02/25/09	D130	Assist with tooling issues, preparations for continuation of auction and sale hearing; teledyne apa and schedules;	DK	7.00
02/25/09	D130	Attend meetings with board members and consultants regarding negotiations for continued auction;	SAR	2.40
02/25/09	D130	Continue negotiations with bidders;	SAR	7.30
02/25/09	D130	Review and revise Teledyne's changes to asset purchase agreement; review and revise schedules to asset purchase agreement; telephone conferences with Steve Roberts regarding same;	SS	4.70

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Superior Air Parts, Inc.

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DATE	CODE	DESCRIPTION	NAME	HOURS
02/25/09	D130	Review email from Teledyne counsel; review revised asset purchase agreement; telephone conferences with Steve Roberts regarding same; revise asset purchase agreement in light of same;	SS	3.00
02/25/09	D310	Draft of response to Mahle's 503(b)(9) motion, preparation of order in Ace and Combustion motionis;	RBT	1.90
02/26/09	D195	Travel to/from Dallas to attend continued hearing on motion to sell and auction;	DJB	5.50
02/26/09	D130	Prepare for and attend continued auction and hearing on motion to sell, receive and review objections and prepare for same, meet with client and various qualified bidders regarding negotiation of APA terms; meet with client, Dr. Ahrendt and Mr. Schenk regarding same;	DJB	8.40
02/26/09	D130	Telephone conference with Tom McFaden regarding auction sale/hearing (.10); review email relating to auction and hearing (.10);	BF	0.20
02/26/09	D130	Updated tooling tracking schedules.	MJ1	0.20
02/26/09	D130	Additional adminisstrative matters related to auction and hearing;	DK	1.50
02/26/09	D130	Prepare for and recommence and conclude auction; meet with officers, directors and committee regarding evaluation of high bid and agree to reject bid;	SAR	3.60

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Superior Air Parts, Inc.

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DATE	CODE	DESCRIPTION	NAME	HOURS
02/26/09	D130	Meet with client representations regarding exploring alternatives and options;	SAR	1.30
02/26/09	D130	Prepare and send announcement to parties in interest regarding debtor's decision not to accept offer and respond to inquiries regarding same;	SAR	1.20
02/26/09	D130	Attend reconvened hearing on auction and sale and confer with parties in attendance regarding debtor's plans and options;	SAR	1.00
02/26/09	D130	Confer with firm attorneys regarding tactics and strategy;	SAR	1.00
02/26/09	D130	Return to Austin;	SAR	2.00
02/26/09	D130	Participate in meetings with Steve Roberts, Duane Brescia, Kent Abercrombie, Dr. Achim and bidders from Teledyne and Textron regarding sale of certain assets of Superior Air Parts, Inc.;	SS	6.40
02/26/09	D310	Update claims analysis notebook;	AT	0.30
02/27/09	D130	Multiple correspondence with Committee and various parties regarding alternatives to sale hearing, effects of rejecting bids and cash flow issues per concerns of Judge Houser and work on same;	DJB	1.50
02/27/09	D310	Review proofs of claim filed to date and update claims analysis;	DK	2.50
02/27/09	D110	Attend to file management , tactics and strategy;	SAR	2.00
02/27/09	D140	Research on bankruptcy considerations with respect to insurance deductibles.	AS3	0.30

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Superior Air Parts, Inc.

D185

D190

D195

D210

D310

D320

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DATE	CODE	DESCRIPTION	NAME	HOURS
02/27/09	D310	Conference with Steve Roberts, analysis of appropriate order language in Ace and Combustion administrative claim requests, finalize Mahle administrative claim response;	RBT	1.40
		TOTAL HOURS:		443.3
		TOTAL FOR SERVICES	\$ 17	70,483.00
		TASK-BASED SUMMARY		
			HOURS	VALUE
D110		CASE ADMINISTRATION	35.80	5,809.50
D130		ASSET DISPOSITION	282.30	117,763.5 0
D140		RELIEF FRM STAY PROCEEDINGS	13.30	6,289.50
D150		MEETINGS OF & COMMUNICATION W/CREDITORS	8.60	4,167.00
D170		FEE EMPL OBJECTIONS	0.50	217.50
D180		AVOIDANCE ACTION ANALYSIS	11.20	4,634.00

ASSUMPTION/REJECTIONS OF

OTHER CONTESTED MATTERS

CLAIMS ADM & OBJECTIONS

STRATEGY PLANNING, DISCLOSURE

LEASE/CONTRACT

STMT, PLAN

NON-WORKING TRAVEL

BUSINESS OPERATIONS

443.30 170,483.0

3.00 1,329.00

13.00 5,805.00 4.90 2,303.50

61.00 17,889.50

348.00

3,927.00

0.80

8.90

0

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#### NAME RECAP

INIT	NAME	RATE	HOURS	AMOUNT
вмо	Bob M. OBoyle	445.00	6.20	2,759.00
SAR	Stephen A. Roberts	495.00	153.80	76,131.00
EFV	Edward F. Valdespino	400.00	0.40	160.00
DWB	Debra W. Biehle	400.00	0.30	120.00
DJB	Duane J. Brescia	435.00	83.60	36,366.00
BF	Bob Franke	475.00	29.90	14,202.50
RBT	Robert B. Tyler	430.00	19.10	8,213.00
SS	Spencer Stevens	375.00	46.20	17,325.00
WAH	William A. Harrison	400.00	0.40	160.00
AS3	Alison Semrau	275.00	0.30	82.50
DK	Donna Krupa	195.00	53.30	10,393.50
AT	Angelyn Tomes	100.00	38.10	3,810.00
MJ1	Marshall Jones	65.00	11.70	760.50
		TOTAL	443.30	\$170,483.00

#### ITEMIZED DISBURSEMENT BILL

DATE	DESCRIPTION	AMOUNT
01/08/09	OUT-OF-TOWN TRAVEL - Southwest - ROBERTS,S.	365.70
	1/8/09 DALLAS 8768398932	
01/13/09	OUT-OF-TOWN TRAVEL - Southwest - ROBERTS,S.	321.70
	1/13/09 DALLAS 8518852781	
01/13/09	ONLINE RESEARCH - CHOICEPOINT PUBLIC RECORDS,	10.00
	INC.	
01/13/09	ONLINE RESEARCH - SECRETARY OF STATE, TEXAS	2.00
01/21/09	COURIER / DELIVERY SERVICE - FED EX	11.93
01/26/09	OUTSIDE PRINTING - RAINMAKER DOCUMENT	19,208.48
	TECHNOLOGIES	
01/27/09	COURIER / DELIVERY SERVICE - LONE STAR	18.64
	OVERNIGHT	
01/29/09	OUT-OF-TOWN TRAVEL - Southwest - ROBERTS,S.	336.70
	1/29/09 DALLAS 8520549142	
02/02/09	COURIER / DELIVERY SERVICE - FED EX	10.71
02/02/09	OUTSIDE PRINTING - RAINMAKER DOCUMENT	129.90
	TECHNOLOGIES	

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02/02/09	COURIER / DELIVERY SERVICE - FED EX COURIER / DELIVERY SERVICE - FED EX COURIER / DELIVERY SERVICE - LONE STAR	10.71
02/09/09	COURIER / DELIVERY SERVICE - FED EX	10.71
02/10/09	COURIER / DELIVERY SERVICE - LONE STAR OVERNIGHT	35.00
02/11/09		5.54
02/11/09		10.71
02/12/09		24.95
	DEFINED 1: 3461030 USER DEFINED 2: 1000542879	
02/13/09	ONLINE RESEARCH - WESTLAW - INCLUDED USER	75.33
00/12/00	DEFINED 1: 4418878 USER DEFINED 2: 1000542879	101 05
02/13/09	ONLINE RESEARCH - WESTLAW - EXCLUDED USER DEFINED 1: 4418878 USER DEFINED 2: 1000542879	101.27
02/13/09	ONLINE RESEARCH - WESTLAW - EXCLUDED USER	148.71
02/13/03	DEFINED 1: 4418878 USER DEFINED 2: 1000542879	110.71
02/13/09	ONLINE RESEARCH - WESTLAW - EXCLUDED USER	13.33
	DEFINED 1: 4418878 USER DEFINED 2: 1000542879	
02/17/09	ONLINE RESEARCH - WESTLAW - INCLUDED USER	16.63
	DEFINED 1: 3461030 USER DEFINED 2: 1000542879	
02/17/09		208.94
00/10/00	DEFINED 1: 3461030 USER DEFINED 2: 1000542879	4 00
02/19/09 02/19/09		1.00
02/19/09		306.70
02/23/07	2/23/09 DALLAS 8522856147	300.70
02/23/09		19.00
	SCHENK, DANIEL 2/23/09 NOBLE HOUSE HOTELS	
	8908135540792	
02/23/09	·	306.70
00/04/00	2/23/09 DALLAS 8522856523	027 10
02/24/09 02/25/09		237.18
02/23/09	2/25/09 AUSTIN 8523328502	15.00
02/26/09	OUT-OF-TOWN TRAVEL - Southwest - BRESCIA, D.	350.70
	2/26/09 DALLAS 852332917	
02/26/09	OUT-OF-TOWN TRAVEL - Southwest - ROBERTS,S.	29.00
	2/26/09 AUSTIN 8908135598856	
02/26/09	OUT-OF-TOWN TRAVEL - Southwest - ROBERTS,S.	29.00
00/05/00	2/26/09 AUSTIN 8908135585143	0.00
02/26/09	PARKING EXPENSES - STANDARD PARKING - VALIDATION	9.00
02/28/09		4,712.60
	ONLINE RESEARCH - LEXIS - 01/29/09-02/25/09	571.00
	TELEPHONE	134.42
	FACSIMILE	117.40

TOTAL DISBURSEMENTS

\$27,920.29

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Superior Air Parts, Inc.

March 23, 2009 C/M: 20354.0102 INVOICE NO. 522517

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#### CURRENT AMOUNT DUE SUMMARY SECTION

CURRENT FEES	\$ 170,483.00
CURRENT DISBURSEMENTS	\$ 27,920.29
CURRENT TOTAL DUE	\$ 198,403.29

#### PREVIOUS INVOICES OUTSTANDING

INVOICE 1	NO.	517284	January 16,	2009	12,32	9.66
INVOICE 1	NO.	518806	February 9,	2009	127,61	4.44
			TOTAL		\$ 139,94	4.10

TOTAL BALANCE DUE \$ 338,347.39